07 Civ. 8813 (RWS)

DECLARATION OF JOHN A. ORZEL IN OPPOSITION TO DEFENDANT'S M OTION TO VACATE MARITIME ATTACHMENT

Exhibit M



Comprehensive Report

Print this Report

ATTN: LexisNexis

Report Printed: MAY 14 2008

Overview

BUSINESS SUMMARY

PROSHIPLINE, INC. 3340 B Greens Rd Ste 690

Moved From: 11731 Jones Rd, Houston, Tx

Houston, TX 77032

D&B D-U-N-S Number: 78-223-0945

This is a single location.

Telephone: 281 227-6776

Chief executive: UNDETERMINED

Year started: 2007

Employs: 4

...,

History:

INCOMPLETE 4731

Line of

SIC:

Freight transportation

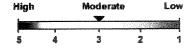
business:

arrangement

Credit Score Class: 3

Moderate risk of severe payment delinquency over next

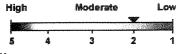
12 months



Financial Stress Class: 2

Moderate risk of severe financial stress over the next 12

months



D&B Rating:

EXECUTIVE SUMMARY

The **Financial Stress Class of 2** for this company shows that firms with this classification had a failure rate of 4.9% (490 per 10,000), which is 1.88 times higher than the average of businesses in D&B's database.

The **Credit Score class of 3** for this company shows that 14.3% of firms with this classification paid one or more bills severely delinquent, which is lower than the average of businesses in D&B's database.

Predictive Scores	This Business	Comments
Financial Stress Class	2	Failure Rate 1.88 times higher than the average of businesses in D&B's database.
Financial Stress Score	1306	Highest Risk: 1,001; Lowest Risk: 1,875
Credit Score Class	3	Probability of Severely Delinquent Payment is lower than the average of businesses in D&B's database.

ase 1:07-cv-08813-RWS Document 24-14 Comprehensive Report: PROSHIPLINE, INC.

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Credit Score

474

Highest Risk: 101; Lowest Risk: 670

Other Key Indicators

Industry Median

2 days beyond terms

Present management control

1 year

UCC Filings

UCC filing(s) are reported for this business

Public Filings

No record of open Suit(s), Lien(s), or Judgment(s) in the D&B database

History

Is incomplete

Special Events

Are reported for this business

CREDIT CAPACITY SUMMARY

D&B Rating:--

The blank rating symbol should not be interpreted as indicating that credit should be denied. It simply means that the information available to D&B does not permit us to classify the company within our rating key and that further enquiry should be made before reaching a decision. Some reasons for using a "-" symbol include: deficit net worth, bankruptcy proceedings, insufficient payment information, or incomplete history information. For more information, see the D&B Rating Key.

of Employees Total:

Payment Activity:

(based on 1 experiences)

Average High Credit:

\$1,000

Highest Credit:

\$1,000

Total Highest Credit:

\$1,000

SPECIAL EVENTS

10/08/2007

Business address has changed from 11731 Jones Rd, Houston, TX, 77070 to 3340 B Greens Rd Ste 690, Houston, TX, 77032.

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FINANCIAL STRESS SUMMARY

The Financial Stress Summary Model predicts the likelihood of a firm ceasing business without paying all creditors in full, or reorganization or obtaining relief from creditors under state/federal law over the next 12 months. Scores were calculated using a statistically valid model derived from D&B's extensive data files.

Financial Stress Class: 2



Moderate risk of severe financial stress, such as a bankruptcy, over the next 12 months.

Incidence of Financial Stress

Among Businesses with this Class:

4.90% (490 per 10,000)

Average of Businesses in D&B's Database: 2.60% (260 per 10,000)

Financial Stress National Percentile: 18 (Highest Risk: 1; Lowest Risk: 100)

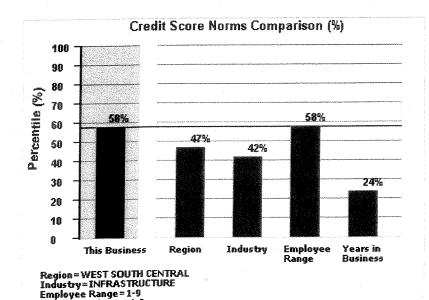
Financial Stress Score: 1306 (Highest Risk: 1,001; Lowest Risk: 1,875)

The Financial Stress Score of this business is based on the following factors:

- Payment information in the D&B files indicates no slow payment(s) nor negative comment(s).
- No record of open suit(s), lien(s), or judgment(s) in the D&B files.

Notes:

- The Financial Stress Class indicates that this firm shares some of the same business and financial characteristics of other companies with this classification. It does not mean the firm will necessarily experience financial stress.
- The Incidence of Financial Stress shows the percentage of firms in a given Class that discontinued operations with loss to creditors. The Average Incidence of Financial Stress is based on businesses in D&B's database and is provided for comparative purposes.
- The Financial Stress National Percentile reflects the relative ranking of a company among all scorable companies in D&B's file.
- The Financial Stress Score offers a more precise measure of the level of risk than the Class and Percentile. It is especially helpful to customers using a scorecard approach to determining overall business performance.
- All Financial Stress Class, Percentile, Score and Incidence statistics are based on sample data from 2004.



Norms	National %
This Business	18
Region: WEST SOUTH CENTRA	47
Industry: INFRASTRUCTURE	49
Employee Range: 1-9	38
Years in Business: 1-2	42

This business has a Financial Stress Percentile that shows:

- Higher risk than other companies in the same region.
- Higher risk than other companies in the same industry.
- Higher risk than other companies in the same employee size range.
- Higher risk than other companies with a comparable number of years in business.

CREDIT SCORE CLASS SUMMARY

Years in Business = 1-2

The Credit Score Class predicts the likelihood of a firm paying in a severely delinquent manner (90+ Days Past Terms) over the next twelve months. It was calculated using statistically valid models and the most recent payment information in D&B's files.

Credit Score Class: 3 High Moderate Low 5 4 3 2 1

Moderate risk of severe payment delinquency over next 12 months.

Incidence of Delinquent Payment

Among Companies with this Class:

14.30%

Average Compared to Businesses in D&B's Database: 20.10%

Credit Score Percentile: 58 (Highest Risk: 1; Lowest Risk: 100)

Credit Score: 474 (Highest Risk: 101; Lowest Risk: 670)

The Credit Score of this business is based on the following factors:

Payment information in the D&B files indicates no slow payment(s) nor negative comment(s).

No record of open suit(s), lien(s), or judgment(s) in the D&B files.

Control age or date entered in D&B files indicates higher risk.

Notes:

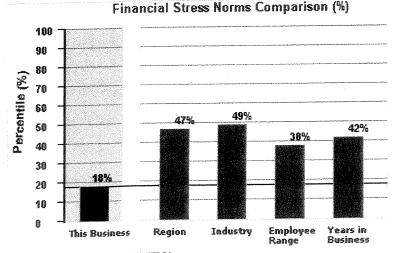
 The Credit Score Class indicates that this firm shares some of the same business and payment characteristics of other companies with this classification. It does not mean the firm will necessarily experience delinquency.

The Incidence of Delinquent Payment is the percentage of companies with this classification that were reported 90 days past due or more by creditors. The calculation of this value is based on an inquiry weighted sample.

The Percentile ranks this firm relative to other businesses. For example, a firm in the 80th percentile has a lower risk of paying in a severely delinquent manner than 79% of all scorable companies in D&B's files.

The Credit Score offers a more precise measure of the level of risk than the Class and Percentile. It is
especially helpful to customers using a scorecard approach to determining overall business performance.

• All Credit Class, Percentile, Score and Incidence statistics are based on sample data from 2004.



This Business 58 Region: 47 WEST SOUTH CENTRAL Industry: 42 Infrastructure 58 Employee Range: 58 Years in Business: 24	Norms	National %
WEST SOUTH CENTRAL Industry: INFRASTRUCTURE Employee Range: 1-9 Years in Business: 24	This Business	58
INFRASTRUCTURE Employee Range: 58 1-9 Years in Business: 24		4 7
Years in Business:		42
24		58
		24

This business has a Credit Score Percentile that shows:

- Lower risk than other companies in the same region.
- Lower risk than other companies in the same industry.
- Similar risk compared to other companies in the same employee size range.

• Lower risk than other companies with a comparable number of years in business.

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PAYMENT TRENDS

		and the second residence of th		graphy and a gradient and the contract of the		
Total Payment Experiences in D&B's File: 1 Payments Within Terms: N/A (not dollar weighted)		Current PAYDEX is:		unavailable		
		Industry Median is:		equal to 2 days beyond terms		
Total Placed For Collection:	0	Payment Trend currently is:		unavailable		
Average Highest Credit:	\$1,000	Indications of slowness can be the result of dispute over merchandise, skipped invoices, etc. Accounts are sometimes				
Largest High Credit:	\$1,000	placed for collection even the the debt is disputed.	e existence or amount of			
Highest Now Owing:	\$0					
Highest Past Due:	\$0					

PAYDEX Scores

D&B has not received a sufficient sample of payment experiences to establish a PAYDEX score.

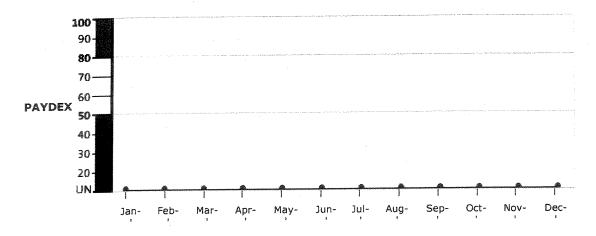
D&B receives nearly 400 million payment experiences each year. We enter these new and updated experiences into D&B Reports as this information is received. At this time, none of those experiences relate to this company.

PAYDEX Yearly Trend

12 Month PAYDEX Scores Comparison to Industry

The second secon	1/	2/	3/	4/	5/	6/	7/	8/	9/	10/	11/	12/
This Business	UN	UN	UN									
Industry Quartiles												
Upper			80			80			80			80
Median			79			77			78			78'
Lower			68			66			66		error on the form of the first	66

Shows the trend in D&B PAYDEX scoring over the past 12 months.



Last 12 Months

Based on payments collected over the last 12 months.

- Current PAYDEX for this Business is unavailable.

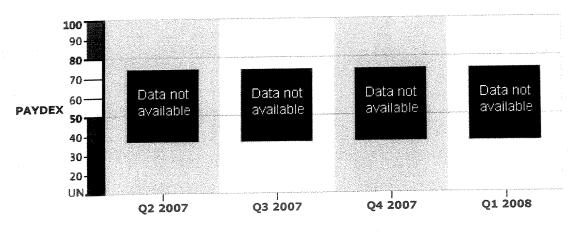
PAYDEX Comparison to Industry

Shows PAYDEX scores of this Business compared to the Primary Industry from each of the last four quarters. The Primary Industry is Freight transportation arrangement, based on SIC code 4731.

Quarterly PAYDEX Scores Comparison to Industry

Previous Year					Current Year				
			12/06			6/07	9/07	12/07	3/08
Thic Rusiness	UN	UN	UN	UN	This Business	UN	UN	UN	UN

T-durature Outprtiles					Industry Quar	tiles			
Industry Quartiles	80	80	80	80	Upper	80	80	80	80
Upper	76	76	76	77	Median	77	78	78	79
Median	64	65	65	66	Lower	66	66	66	68
Lower	04	03		00	Vanish and the second s	.,,,			



Last 12 Months

Based on payments collected over the last 4 quarters.

and the property of the second control of th		and the second s	
Score Comparison Key:	This Business	▲ Industry upper quartile	
		Industry median	
		▼ Industry lower quartile	

- Current PAYDEX for this Business is unavailable
- The present industry **median score** is **79**, or equal to 2 days beyond terms.
- Industry upper quartile represents the performance of the payers in the 75th percentile
- Industry lower quartile represents the performance of the payers in the 25th percentile

Payment Habits

For all payment experiences within a given amount of credit extended, shows the percent that this Business paid within terms. Provides number of experiences used to calculate the percentage, and the total dollar value of the credit extended.

\$ Credit Extended

% of Payments Within Terms

Payment Experiences \$ Total Dollar Amount

	7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7	%
Under 1,000	0%	0 \$0
1,000-4,999	0%	0 \$0
5,000-14,999	0%	0 \$0
15,000-49,999	0%	0 \$0
50,000-100,000	0%	0 \$0
Over 100,000	0%	0 \$0

Based on payments collected over the last 12 months.

Payment experiences reflect how bills are met in relation to the terms granted. In some instances, payment beyond terms can be the result of disputes over merchandise, skipped invoices, etc.

PAYMENT SUMMARY

D&B has not received a sufficient sample of payment experiences to establish a PAYDEX score.

The Payment Summary section reflects payment information in D&B's file as of the date of this report.

There are 1 payment experiences in D&B's file for the most recent 12 months, with 0 experiences reported during the last three month period.

Below is an overview of the company's dollar-weighted payments, segmented by its suppliers' primary industries:

	Total Rcv'd (#)	Total Dollar Amts (\$)	Largest High Credit (\$)	Within Terms (%)		Days S 1-60 6 (%)	1-90 9	0>
Top industries: Trucking non-local	1	1,000	1,000	100	0	0	0	0
Other payment categorie	S:							
Cash experiences	0	0	0					
Payment record unknown	0	0	0					
Unfavorable comments	0	0	0					
Placed for collections:								
With D&B	0	0	0					
Other	.0	N/A	0					
Total in D&B's file	1		1,000					

The highest Now Owes on file is \$0 The highest Past Due on file is \$0

Accounts are sometimes placed for collection even though the existence or amount of the debt is disputed. Indications of slowness can be result of dispute over merchandise, skipped invoices, etc.

PAYMENT DETAILS

Detailed payment history

Date Reported (mm/yy)	Paying Record	High Credit (\$)	Now Owes (\$)	Past Due (\$)	Selling Terms	Last Sale Within (months)
01/08	Ppt	1,000	0	0		6-12 mos

Each experience shown is from a separate supplier. Updated trade experiences replace those previously reported.

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PUBLIC FILINGS

The following data includes both open and closed filings found in D&B's database on the subject company.

# of Records	Most Recent Filing Date	
0	<u>.</u>	
0	-	
0		
0	· •	
1	12/14/2007	
	# of Records 0 0 0 0 1	

The following Public Filing data is for information purposes only and is not the official record. Certified copies can only be obtained from the official source.

UCC FILINGS

Collateral:

Inventory including proceeds and products - Accounts receivable including

proceeds and products - Account(s) including proceeds and products - Vehicles

including proceeds and products - and OTHERS

Type:

Original

Sec. party:

EP-TEAM, INC., FLOWER MOUND, TX

Debtor: Filing number: PROSHIPLINE, INC. 2007 4727714

Filed with:

SECRETARY OF STATE/UCC DIVISION, DOVER, DE

Date filed:

Latest Info Received:

12/14/2007 01/11/2008

The public record items contained in this report may have been paid, terminated, vacated or released prior to the date this report was printed.

GOVERNMENT ACTIVITY

Activity summary

NO Borrower (Dir/Guar): NO Administrative debt: NO Contractor: NO Grantee: NO Party excluded from federal program(s):

Possible candidate for socio-economic program consideration

N/A Labor surplus area: YES (2008) Small Business: N/A 8(A) firm:

The details provided in the Government Activity section are as reported to Dun & Bradstreet by the federal government and other sources.

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HISTORY

The following information was reported 10/08/2007:

Officer(s):

UNDETERMINED

DIRECTOR(S):

THE OFFICER(S)

This is a Corporation formed in the State of Delaware on April 25, 2007.

Stock ownership is undetermined.

Business started 2007. 100% of capital stock is owned by officers.

UNDETERMINED. 2007-present active here.

Business address has changed from 11731 Jones Rd, Houston, TX, 77070 to 3340 B Greens Rd Ste 690, Houston, TX, 77032.

BUSINESS REGISTRATION

CORPORATE AND BUSINESS REGISTRATIONS REPORTED BY THE SECRETARY OF STATE OR OTHER OFFICIAL SOURCE AS OF JUN 05 2007:

Registered Name:

PROSHIPLINE, INC.

Business type:

CORPORATION NOT AVAILABLE

Corporation type: Date incorporated:

APR 25 2007

State of incorporation:

DELAWARE APR 25 2007

Filing date: Registration ID:

4340506

Status:

STATUS NOT

AVAILABLE

Where filed:

SECRETARY OF STATE/CORPORATIONS DIVISION, DOVER, DE

Registered agent:

THE CORPORATION TRUST COMPANY, CORPORATION TRUST CENTER 1209 ORANGE

STREET, WILMINGTON, DE, 198010000

OPERATIONS

10/08/2007

Description: Operates as a provider of freight transportation arrangement, specialized in freight forwarding

(100%).

Terms are undetermined. Sells to undetermined. Territory: undetermined.

Employees:

5: 4.

Facilities:

Occupies premises in a building.

SIC & NAICS

SIC:

Based on information in our file, D&B has assigned this company an extended 8-digit SIC. D&B's use of 8-digit SICs enables us to be more specific to a company's operations than if we use the standard 4-digit code.

The 4-digit SIC numbers link to the description on the Occupational Safety & Health Administration (OSHA) Web site. Links open in a new browser window.

47310200

Freight forwarding

NAICS:

488510 Freight Transportation Arrangement

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KEY BUSINESS RATIOS

D&B has been unable to obtain sufficient financial information from this company to calculate business ratios. Our check of additional outside sources also found no information available on its financial performance. To help you in this instance, ratios for other firms in the same industry are provided below to support your analysis of this business.

Based on this number of establishments: 16

Industry Norms based on 16 establishments

	This Business	Industry Median	Industry Quartile
Profitability			
Return on Sales	UN	2.2	UN
Return on Net Worth	UN	16.0	UN
Short-Term Solvency			
Current Ratio	UN	2.4	UN
Quick Ratio	UN	2.2	UN
Efficiency			
Assets Sales	UN	20.7	UN ·
Sales / Net Working Capital	UN	12.8	UN
Utilization			
Total Liabs / Net Worth	UN	78.5	UN

UN = Unavailable

FINANCE

10/08/2007

Filed 05/16/2008

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On October 8, 2007, inside sources confirmed the operations and location of the business.

Incomplete history caption has been applied due to the following factors -- Stock ownership has not been clearly established. -- Identification of business principals is lacking.

As of October 8 2007 a search of Dun & Bradstreets Public Record database found no open suits, liens, judgements or UCCs to which Proshipline, Inc. at 3340 B Greens Rd Ste 690, Houston TX was named defendant or debtor. Public records received hereafter will be entered into the database and will be included in reports which contain a Public Filings section.

CUSTOMER SERVICE

If you need any additional information or have any questions, please call the D&B Online Customer Customer Service Center at 1-800-234-3867